

Registered number
08253759

Marston Heating Limited

Abbreviated Accounts

31 October 2013

Marston Heating Limited**Registered number:** 08253759**Abbreviated Balance Sheet****as at 31 October 2013**

	Notes	2013
		£
Fixed assets		
Tangible assets	2	11,033
Current assets		
Debtors		8,330
Cash at bank and in hand		11,628
		<u>19,958</u>
Creditors: amounts falling due within one year		(11,635)
Net current assets		<u>8,323</u>
Total assets less current liabilities		<u>19,356</u>
Creditors: amounts falling due after more than one year		(13,194)
Net assets		<u><u>6,162</u></u>
Capital and reserves		
Called up share capital	3	1
Profit and loss account		6,161
Shareholders' funds		<u><u>6,162</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr A Marston

Director

Approved by the board on 12 February 2014

Marston Heating Limited
Notes to the Abbreviated Accounts
for the year ended 31 October 2013

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% reducing balance
Motor vehicles	25% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

£

Cost

Additions	14,585
At 31 October 2013	<u>14,585</u>

Depreciation

Charge for the year	3,552
At 31 October 2013	<u>3,552</u>

Net book value

At 31 October 2013	<u>11,033</u>
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3 Share capital

**Nominal
value**

**2013
Number**

**2013
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	-	<u>1</u>
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